

2011 PER CAPITA PAYMENT SCHEDULE

Membership Roll Completed and Certified September 30, 2011

IRS W-9 form completed and received by Enrollment Office .September 30, 2011

2011 IRS 1099 forms to be mailed by Finance Dept.January 31, 2012

***** NO DATE SET FOR MAILOUT OF PER CAPITA PAYMENT *****

*****EVERY TRIBAL MEMBER MUST CORRECTLY COMPLETE A NEW W-9 FORM FOR THE 2011 PER CAPITA PAYMENT.*****

IRS FORM W-9, REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION CAN BE LOCATED AT THE FOLLOWING:

SAC AND FOX NATION WEBSITE: <http://www.sacandfoxnation.com>
IRS WEBSITE: <http://www.irs.gov/pub/irs-pdf/fw9.pdf>
SAC AND FOX NEWS – contact
SAC AND FOX NATION ENROLLMENT OFFICE – pick up

IT IS CRITICAL THAT THE IRS W-9 FORM (ATTACHED BELOW) BE COMPLETED CORRECTLY. ALL INFORMATION MUST MATCH ENROLLMENT'S RECORDS REGARDING NAME, ADDRESS AND SOCIAL SECURITY NUMBER. MAKE SURE YOU SIGN AND DATE THIS FORM. THIS INFORMATION WILL BE VERIFIED WITH COPY OF SOCIAL SECURITY CARD OR PRINT OUT ISSUED BY THE SOCIAL SECURITY OFFICE THAT WE HAVE ON FILE. IF WE DO NOT HAVE A COPY OR YOUR CARD OR PRINTOUT WITH CORRECT NAME AND SOCIAL SECURITY NUMBER –NO CHECK WILL BE ISSUED.

IF YOU HAVE CHANGED YOUR NAME (MARRIAGE, DIVORCE or ADOPTION) SINCE LAST PER CAP PAYMENT YOU MUST PROVIDE THE ENROLLMENT OFFICE WITH LEGAL DOCUMENTATION TO MAKE THIS CHANGE - ALONG WITH MATCHING SOCIAL SECURITY CARD WITH NAME CHANGE - OR NO CHECK WILL BE ISSUED.

PARENTS/GAURDIANS ARE RESPONSIBLE FOR THEIR MINOR CHILD'S W-9. IF THIS IS NOT PROVIDED FOR THE MINOR CHILD THEN THE \$100.00 THAT IS SUPPOSED TO BE SENT TO THE CHILD WILL BE FUNDED DIRECTLY TO THAT CHILD'S TRUST ACCOUNT WITH NO EXECPTIONS.

Business Committee Approved 5/25/2011

PER CAPITA PAYMENT FOR MINORS FORM IS NOT A REQUIRED DOCUMENT ANY LONGER.

YOU MUST BE ENROLLED BY SEPTEMBER 30, 2011 TO BE INCLUDED IN THE 2011 PER CAPITA PAYMENT PAYOUT.

It will be up to each tribal member to take responsibility to make sure their information mentioned above is correct with enrollment records in the Enrollment Office to insure the mailing of their Per Capita Payment this year.

The Enrollment Office is here to help answer any questions the tribal member should have regarding the payout this year. We will be open Saturday 8:00 – 1:30 during POW WOW week-end. COMPLETED W-9'S SHOULD BE RETURNED BY MAIL, FAX OR EMAIL LISTED BELOW.

SAC AND FOX NATION
ENROLLMENT OFFICE
Karen D. Spaid, Enrollment Specialist
920883 S. Hwy. 99, Building "A"
Stroud, OK 74079
918-968-3526 – ext 1015
918-968-9636 – FAX

e-mail completed forms to: W9@sacandfoxnation-usa.gov

TAX LIABILITY

Under the Indian Gaming Regulatory Act (IGRA), net revenues from Class II or Class III gaming activities conducted or licensed by an Indian tribe may be used to make per capita payments to members of the tribe only if four conditions are met. Condition 4 states: The per capita payments are subject to federal taxation and the tribe must notify members of such tax liability when payments are made. The Social Security number of all payees should be secured prior to making payments. Otherwise, the tribe is potentially liable for backup withholding provisions pursuant to IRC section 3406. (Source: Internal Revenue Service's (IRS) Gaming Tax Law and Bank Secrecy Act Issues for Indian Tribal Governments)

Per Capita payments are subject to federal taxation and require the Sac and Fox Nation to prepare IRS Form 1099-MISC, Statement for Recipients of Miscellaneous Income when payment is made to the tribal member. (Source: National Indian Gaming Commission's Frequently Asked Questions)

Other Income, i.e. Per Capita Payment may make impact your tax reporting; it could also affect any State and/or Federal Benefits you may receive or programs in which you participate. The Sac and Fox Nation encourages you to check with your tax accountant and/or benefit specialist.

Business Committee Approved 5/25/2011

DEADLINE FOR DECEMBER PAPER IS MONDAY, NOVEMBER 21ST

Treasurer Submitts Resignation Letter

Dear Chief Thurman:

I hereby tender my resignation as Treasurer for the Sac and Fox Nation, effective at the close of business, August 26, 2011.

I would like to thank the many tribal members who encouraged me to run for tribal office and who supported my efforts as Treasurer. I appreciate the trust and confidence that the tribal members have placed in me.

With the cooperation and support of the Business Committee and staff, financial accountability and fiscal strength and responsibility have been returned to the tribe. For the first time in more than 5 years, the tribe has received a clean annual audit. The real winners are the Sac and Fox programs, services, and people. This clean audit was one of my goals when I came into office and much time and efforts were devoted toward this effort.

Our tribe needs good, honest, and hard-working leaders. Leaders who will put the best interests of the tribe and our members ahead of personal self-interests. Leaders who will do the right thing for the tribe and its people. As Treasurer, I have always tried to do the right thing at all times and place the best interests of the tribe ahead of my own interests.

Since being elected, I have had to face unwarranted and unfair criticism as Treasurer and as a member of the Business Committee, I can see why young people don't seek elective office. I will now have the freedom to pursue career opportunities available because of my college degree in legal studies and work experience.

I wish the Business Committee and staff the very best.

May God bless the Sac and Fox people. And may God bless the Sac and Fox Nation.

Sincerely, Randle Carter

ATTENTION TRIBAL MEMBERS

A MEMBER OF THE TAX COMMISSION STAFF
WILL NOW BE AT
THE SHAWNEE MULTIPURPOSE CENTER
TWICE A MONTH.

THE TAX COMMISSION WILL BE THERE ON
THE FIRST (1ST) AND THIRD (3RD)
THURSDAYS OF EACH MONTH.

WE WILL BE ABLE TO BETTER SERVE TRIBAL
MEMBERS LIVING IN THE SHAWNEE AREA WITH
MOTOR VEHICLE REGISTRATION AND ANY
OTHER SERVICE THAT WE CAN ASSIT YOU WITH.

Form W-9 (Rev. January 2011) Department of the Treasury Internal Revenue Service		2011 PER CAPITA W-9 Request for Taxpayer Identification Number and Certification		Give Form to the requester. Do not send to the IRS.											
Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) X ROLL# X														
	Business name/disregarded entity name, if different from above														
	Check appropriate box for federal tax classification (required): <input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate			<input type="checkbox"/> Exempt payee											
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶														
	<input type="checkbox"/> Other (see instructions) ▶														
Address (number, street, and apt. or suite no.) X		Requester's name and address (optional) SAC AND FOX NATION 920883 S. HIGHWAY 99, BLDG. "A" STROUD, OK 74079													
City, state, and ZIP code X															
List account number(s) here (optional)															
Part I Taxpayer Identification Number (TIN)															
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.				Social security number X <table><tr><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td></tr></table>					-			-			
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Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.				Employer identification number <table><tr><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>					-						
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Part II Certification															
Under penalties of perjury, I certify that:															
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and															
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and															
3. I am a U.S. citizen or other U.S. person (defined below).															
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.															
Sign Here	Signature of U.S. person X Date ▶ X														
General Instructions															
Section references are to the Internal Revenue Code unless otherwise noted.															
Purpose of Form															
A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.															
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:															
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),															
2. Certify that you are not subject to backup withholding, or															
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.															
Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.															
Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:															
• An individual who is a U.S. citizen or U.S. resident alien,															
• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,															
• An estate (other than a foreign estate), or															
• A domestic trust (as defined in Regulations section 301.7701-7).															
Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.															

